

TOTAL	11,247,710	1,565,326	0	3,464,528	2,048,298	1,163,647	504,870	517,450	405,586	537,425	1,102,472	(161,842)	9,682,384
-------	------------	-----------	---	-----------	-----------	-----------	---------	---------	---------	---------	-----------	-----------	-----------

ST CHRISTOPHERS HOSPITAL
ACCOUNTS RECEIVABLE AGING - INPATIENT
Bad Debt Calculation (New Methodology)
JUNE 30, 1997

CLASS	TOTAL	IH & DNFB (NET)	FINAL BILLE	AGED FROM FINAL BILL DATE												365+
				0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365					
B BLUE CROSS	1,546,622	181,248	300,300	312,314	207,725	265,794	64,681	106,837	84,949	30,777	(7,903)	1,365,374				
H HMO (USHC, KHP)	4,447,496	518,388	1,237,835	1,016,618	513,799	319,170	155,986	90,078	132,372	258,287	204,962	3,929,108				
TOTAL	5,994,118	699,636	0	1,328,932	721,524	584,964	220,667	196,915	217,221	289,064	197,059	5,294,482				

CLASS	TOTAL	IH & DNFB (NET)	FINAL BILLE	AGED FROM FINAL BILL DATE												365+	Check (255,150)
				0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365						
B BLUE CROSS	2,204,101	255,150	0	506,692	358,287	282,138	301,386	108,093	150,652	180,930	36,748	24,024	1,948,951				
A PHILA BLUE CROSS	8,359,849	1,176,863	0	1,982,058	1,025,223	1,030,356	652,701	437,954	505,257	410,630	441,493	717,313	8,359,849				
B&2 BLUE CROSS	1,905,221	368,300	0	789,535	310,127	183,049	19,783	108,851	114,865	58,777	164,442	(212,509)	1,905,221				
NJ BLUE CROSS	0	0	0	0	0	0	0	0	0	0	0	0	0				
OTHER BLUE CROSS	0	0	0	0	0	0	0	0	0	0	0	0	0				
TOTAL BLUE CROSS	12,469,171	1,800,313	0	3,258,285	1,693,637	1,495,545	973,870	654,898	770,774	650,338	642,683	528,829	12,469,171				
6 OTHER HMO	654,660	452,830	0	54,160	25,980	1,260	0	12,380	0	0	75,344	32,906	654,660				
D HMO CAP	19,277	0	0	0	0	0	0	0	0	0	0	19,277	19,277				
E KEYSTONE	3,252,478	270,061	0	854,261	626,743	400,507	289,064	83,396	137,258	279,458	292,935	8,795	3,252,478				
H HMO REGULAR	5,454,440	474,335	0	1,756,572	1,107,982	578,831	296,773	308,823	153,463	200,477	569,644	6,540	5,454,440				
C HMO PA/NU	7,605,758	999,257	0	2,169,912	1,055,657	1,010,412	213,910	551,813	100,899	703,810	474,919	325,168	7,605,758				
H HMO (USHC/KHPE)	8,355,122	743,830	0	3,021,395	1,927,682	770,002	405,317	339,868	247,496	160,805	410,598	328,127	8,355,122				
3 MISC HMO CONTR	13,019,436	1,652,878	0	2,936,315	2,816,532	1,717,454	1,351,390	497,963	517,553	849,701	254,099	425,552	13,019,436				
TOTAL HMO	38,361,171	4,592,992	0	10,802,615	7,560,576	4,478,466	2,556,454	1,795,243	1,156,670	2,194,251	2,077,539	1,146,365	38,361,171				
TOTAL I/P	50,830,342	6,393,305	0	14,060,900	9,254,213	5,974,011	3,530,324	2,450,140	1,927,444	2,844,589	2,720,222	1,675,194	50,830,342				
check	0	0	0	0	0	0	0	0	0	0	0	0	0				

CL 138491

AGH
COMMERCIAL Allowances
5/30/97

CHARGE DIFFERENTIAL CALCULATION
JUNE 30, 1997

			PERCENTAGES FOR GL RECORDING		PRIOR MONTHS		CHRG DIFF	CONTRAC	CONTRAC
			COLLECTION	CHARGE	CHARGE	CHARGE	GL#1201900	ALLOW	ALLOW
CASES	DAYS	GROSS A/R	FACTOR	NET A/R	DIFFERENTIAL	DIFFERENTIAL	CHANGE	GL A/C #s	POSTING
INPATIENT									
BLUE CROSS - ADULT (B)									
IN HOUSE	131	1,003	34,954,398	\$1,825	\$1,830,475	\$3,123,923	\$2,913,918		
DNFB	82	385	1,581,719	1,825	508,125	915,594	1,559,058		
	213	1,388	6,536,117		2,498,600	4,039,517	4,472,972	3433,435	7120103
BLUE CROSS - NURSERY (B)									
IN HOUSE	5	7	7,419	\$312	\$2,184	\$5,235	\$5,235		
DNFB	4	9	5,823	312	2,008	2,815	2,815		
	9	16	13,042		4,092	8,050	8,050	0	7120103 (3433,435)
COMMERCIAL INS (C)									
IN HOUSE	24	186	790,905	0.8500	\$672,269	\$118,836	\$114,783		
DNFB	11	48	198,855	0.8500	169,027	29,828	39,088		
	35	234	989,759		841,296	148,464	153,870	\$5,408	7120190
MEDICARE (M&J)									
IN HOUSE	183	1,590	7,270,952	\$11,863	2,174,569	\$5,098,363	\$5,635,924		
DNFB	78	541	1,718,559	11,863	903,108	\$815,451	\$1,731,245		
	259	2,131	8,989,510		3,077,697	5,911,813	7,367,168	1,455,356	7120101 (1,455,356)
MEDICAID (F,K&X)									
IN HOUSE	33	226	914,979	\$5,320	175,560	739,419	315,087		
DNFB	133	619	1,785,300	5,320	707,560	1,077,740	1,300,004		
FINAL BILLED (X)	259	n/a	1,788,079	5,320	1,377,880	410,199	400,919		
	425	845	4,488,357		2,281,000	2,227,357	2,016,008	(211,348)	7120102 211,348
ALLEGHENY HMO (G)									
IN HOUSE	0	0	0	0.0000	0	0	0		
DNFB	0	0	0	0.0000	0	0	0		
FINAL BILLED	0	0	0	0.0000	0	0	0		
	0	0	0		0	0	0	0	7120150 0
ACT 8(A)									
IN HOUSE	7	95	485,336	0.6000	291,201	194,134	200,010		
DNFB	10	39	148,210	0.6000	87,726	58,484	88,757		
	17	134	633,546		378,927	252,618	288,768	36,148	7120190
WORKERS COMP (W)									
IN HOUSE	7	81	383,280	0.8200	243,834	149,446	85,338		
DNFB	5	18	38,828	0.8200	24,134	14,792	58,298		
	12	79	432,208		267,968	164,238	123,832	(40,607)	7120190
GATEWAY (H)									
IN HOUSE	12	85	234,238	\$1,054	68,510	165,728	98,145		
DNFB	8	35	81,789	1,054	36,890	44,890	47,158		
	20	100	316,018		105,400	210,618	145,303	(65,315)	7120190
OTHER HMO'S (H)									
IN HOUSE	75	672	2,431,170	0.7000	1,701,819	729,351	448,729		
DNFB	49	187	810,557	0.7000	427,390	183,167	492,904		
	124	859	3,041,727		2,129,209	912,518	961,532	69,015	7120190 (504,548)
RESERVES - FYE 8/30/97									
			Cushion - Other HMO's & additional 08/30/97 above		0	500,000	500,000	7120190	
			Medicare III & DNFB Outliers @ 08/30/97		(1,715,000)	(2,500,000)	(785,000)	7120101	785,000
			Final billed - last day of month & other billed exceptions		1,500,000	1,500,000	0	7120101	(1,250,000)
TOTAL INPATIENT			25,438,283		11,563,089	43,686,195	31,397,110		(82,647,110)

* NOTE Rates for inhouse are in recognition that the majority of costs are incurred in the first few days of a stay and because no recognition is given relative to the outlier status of any cases (Inhouse, DNFB, or Final Billed)

CL 138492

IP CCC (SNF)											
BLUE CROSS(M)											
	IN HOUSE	9	75	94,638	\$528	\$39,600	\$55,038	\$50,648			
	DNFB	9	82	79,602	528	32,736	46,686	17,871			
		18	157	174,240		72,336	101,904	68,520	(\$33,584)	7120203	\$33,584
MEDICARE(T)											
	IN HOUSE	36	361	387,827	\$408	148,568	\$241,256	\$274,090			
	DNFB	18	202	243,382	408	82,012	181,570	54,130			
		54	563	631,209		230,578	402,826	328,220	(74,408)	7120201	74,408
MEDICAID(Y)											
	IN HOUSE	3	14	18,544	\$0	0	18,544	23,447			
	FINAL BILLED	6	N/A	47,126	0	0	47,126	172,603			
	DNFB	3	29	28,500	0	0	28,500	0			
		12	43	90,170		0	90,170	198,051	105,881	7120202	(105,881)
	TOTAL INPATIENT CCC (SNF)			\$895,813		\$300,914	\$595,000	\$593,000	(\$2,109)		\$2,109

CL 138493

OUTPATIENT

BLUE CROSS (B)	\$0	0 4800	\$0	\$0	\$0	\$0	7130103	\$0
MEDICARE (J&M)	12,514,897	0 4600	5,756,853	6,758,044	6,205,312	(552,732)	7130101	52,732
MEDICAID (F&X)	0	0 2000	0	0	0	0	7130102	0
MA Out-of-State (K)	0	0 2000	0	0	0	0	7130102	0
ALLEGHENY HMO (G)	0	0 8000	0	0	0	0	7130150	0
						(552,732)		
HMO/PPPO (H)								
HealthAmerica	0	0 6000	0	0	0	0		
Preferred Health	0	0 7500	0	0	0	0		
Other HMO @ 70% Allow	0	0 3000	0	0	390	390		
Health Assurance	0	0 6000	0	0	0	0		
US Healthcare - Other	1,496,723	0 5000	748,362	748,361	879,845	81,484		
US Healthcare - MC, AGH & Premier	1,171,819	0 4000	468,728	703,091	842,023	138,932		
Health Plan Upper O S	0	0 7000	0	0	0	0		
Diversified Group	0	0 6000	0	0	0	0		
Prudential Health	0	0 6000	0	0	0	0		
Aetna Health Partner S	0	0 7000	0	0	0	0		
Other HMO @ 30% Allow	52,541	0 7000	36,779	15,782	18,128	364		
Gateway	2,578,433	0 3000	773,530	1,804,903	1,624,962	(179,941)		
Keystone	56,638	0 7000	35,843	16,961	18,017	(974)		
Other HMO @ 40% Allow	353,496	0 6000	212,098	141,338	54,564	(86,834)		
Other HMO @ 50% Allow	706,503	0 4000	282,601	423,902	420,958	(2,944)		
Other HMO	0	0 6000	0	0	108,063	108,063		
Total HMO/PPPO	6,418,151		2,501,743	3,854,408	3,913,848	59,540	7130190	(59,540)
W/C ACT 44 (W)	0	0 6000	0	0	0	0		
AUTO ACT 6 (A)	0	0 6000	0	0	0	0		
CHAMPUS (E)	60,814	0 6000	36,488	24,326	29,424	5,098	7130190	(5,098)
	60,814		36,488	24,326	29,424	5,098		
CUSHION - FYE 6/30/97				500,000	1,000,000	500,000	7130101	
Blue Cross C/P unposted allowances				0	0	0	7130103	
Unposted Allowances				500,000	500,000	0	7130190	
TOTAL OUTPATIENT - AGH	18,991,852		8,355,084	11,638,778 \$2-2	11,648,684	\$11,908		(\$11,908)
TOTAL INPATIENT AND OUTPATIENT	\$44,430,146		\$19,918,173	\$22,796,973	\$27,705,989	\$2,409,918		

* - BC C/P A/R written down to net collectible at time of billing, effective 3-1-96 for FYE 6-30-96 & subsequent, therefore based on review of the affected Ins. Plan Codes with PFSG, determined that effective 3-31-96 the current portion (0-30 days) of the aging based on wait date to be excluded from Charge Diff. calculation. Such excluded portion to be increased by the next oldest aging category each subsequent month during FYE 6-30-98, so that MA C/P A/R completely excluded by December 31, 1998.

- Gross A/R amounts based on billed Insurance Plan code - source, Bill Geiman, Patient Accounting - see detail following

@ - Such represents additional MC C/P reserves

S - Auto Allowance posted by Medpac system at time of billing, therefore no charge diff. required

* - BC C/P gross A/R per Focus C/P aging report @ 7-31-96 - aged from date of last service, as such properly includes \$1,000,000 of \$1,398,437 BC advance truncated from the Medpac C/P aged trial balance due to a system limitation that only allows six digits left of decimal place for specific patient transactions/account balance

** - W/C C/P A/R written down to net collectible at time of billing, effective 5-1-95 & subsequent - confirmed such based on review of the average C/P W/C A/R account balance by aging category for accounts 0 - 60 days old (\$529/account) and accounts 61-120 days old (\$92/account), therefore the average account balance decreased \$400 or 43%. Such appears reasonable, therefore determined that effective 5-31-96 the current portion (0-30 days) of the aging based on wait date to be excluded from Charge Diff. calculation. Such excluded portion to be increased by the next oldest aging category each subsequent month during FYE 6/30/96, so that W/C C/P A/R completely excluded by February 28, 1997

CL 138494

CL 138495

AHERF
BD Writeoff Analysis
6/30/97

	I/P Writeoffs	O/P Writeoffs	O/P Other	
Bucks	2,163,271	1,181,333	4,702,095	Bucks (201,949)
Elkins	1,463,203	1,172,983	4,181,069	Elkins (238,088)
HUH	0	1,491,691	4,958,557	HUH (530)
MCP	2,179,971	8,610,363	7,046,687	MCP (1,284,667)
SCHC	3,273,435	2,029,290	5,806,417	SCHC (791,691)
			139,207	MCP
			6,212,735	SCHC
			590,161	SCHC
			2,668,706	SCHC
Total	9,079,880	14,485,660	36,305,634	
Total I/P & O/P Writeoffs	23,565,540		40,127,250	(10,028,568)
Total I/P & O/P Other	76,432,884			(2,516,925)
Total Writeoffs & Other	99,998,424			

Total Writeoffs, Other, Reserves & Recoveries 99,998,424

AGARRIN 10/2/97

16,446.00

103,915

CL 138496

NOTE: The Graduate hospitals, Forbes, & AVH are being analyzed since the opening balance sheet.

AHERF
BAD DEBT EXPENSE ANALYSIS
6/30/96

X The Graduate entities, Forbes, and AVH are not included

	6/30/97	6/30/96	6/30/97	6/30/96	6/30/97	6/30/96	6/30/97	6/30/96	6/30/97	6/30/96	6/30/97	6/30/96
Revenue	281,812,371	321,270,385	72,378,836	75,106,489	207,837,844	185,842,714	14,318,555	14,184,000	892,332,257	890,752,875	892,332,257	890,752,875
Refund												
Auxiliary												
IP	483,894,433	485,033,096	183,894,433	186,897,878	790,802,182	741,282,783	53,610,060	53,335,000	1,121,801	1,121,801	1,121,801	1,121,801
OP	115,243,481	102,494,913	87,547,280	97,157,359	79,502,281	68,404,620	24,827,804	27,771,000	605,215,129	504,798,588	605,215,129	504,798,588
Gross Patient Service Revenue	887,274,199	890,199,394	324,771,559	299,171,608	577,742,387	495,829,927	92,556,419	97,240,000	1,497,349,487	1,495,544,464	1,497,349,487	1,495,544,464
Contractual Allowance												
IP	(505,637,639)	(532,338,775)	(143,877,743)	(145,880,402)	(324,725,752)	(277,421,764)	(25,961,518)	(25,250,000) A	(324,725,752)	(277,421,764)	(324,725,752)	(277,421,764)
OP	(60,497,765)	(52,564,831)	(34,132,557)	(28,483,555)	(47,218,706)	(35,714,181)	(18,346,581)	(18,346,581)	(324,725,752)	(277,421,764)	(324,725,752)	(277,421,764)
Net Patient Service Revenue	381,636,560	357,860,619	180,893,816	153,291,206	253,016,635	220,408,166	72,594,900	78,893,419	1,172,623,735	1,218,122,699	1,172,623,735	1,218,122,699
IP Acute Bad Debt Expense	(1,511,547)	(3,206,184)	(2,564,857)	(2,479,702)	(6,415,643)	(7,203,687)	(1,592,727)	(1,592,727)	(24,856,887)	(25,474,488)	(24,856,887)	(25,474,488)
IP Bad Debt Recovery	331,303	285,087			935	40,341			1,121,801	1,121,801	1,121,801	1,121,801
OP Bad Debt Expense	(1,489,295)	(8,303,307)	(4,231,782)	(2,821,064)	(9,274,871)	(6,138,300)	(89,276)		(31,440,908)	(30,132,187)	(31,440,908)	(30,132,187)
OP Bad Debt Recovery	1,075,654	434,566							2,380,219	1,464,735	2,380,219	1,464,735
Bad Debt as % of Net Patient Serv R	3.35%	4.39%	5.26%	4.76%	7.61%	8.37%	6.72%	2.47%	4.48%	5.30%	4.48%	5.30%
Contractual Allowance as % of Gross	64.19%	63.71%	58.34%	57.22%	61.39%	63.99%	58.91%	56.90%	61.28%	60.94%	61.28%	60.94%
Revenue	47,338,105	44,418,780	42,154,409	38,830,579	240,010,502	214,054,218	4,282,828	40,310,000	40,310,000	40,310,000	40,310,000	40,310,000
Refund												
Auxiliary												
IP	59,317,854	56,825,131	56,328,741	47,606,345	481,742,035	451,872,164	6,944,931	50,441,000	50,441,000	50,441,000	50,441,000	50,441,000
OP	84,021,069	56,805,146	51,358,548	40,817,713	225,598,482	175,218,009	5,845,119	41,744,000	41,744,000	41,744,000	41,744,000	41,744,000
Gross Patient Service Revenue	180,726,318	181,189,015	151,716,896	126,832,817	957,451,987	844,945,311	18,662,876	132,515,000	132,515,000	132,515,000	132,515,000	132,515,000
Contractual Allowance												
IP	(79,487,889)	(88,870,597)	(87,083,841)	(57,874,843)	(418,636,854)	(386,345,570)	(14,801,839)	(58,018,000) A	(58,018,000)	(58,018,000)	(58,018,000)	(58,018,000)
OP	(40,386,538)	(32,530,462)	(21,783,780)	(20,850,111)	(124,900,782)	(97,932,493)	(2,787,903)	(1,887,121)	(1,887,121)	(1,887,121)	(1,887,121)	(1,887,121)
Net Patient Service Revenue	80,851,711	60,037,950	69,779,131	55,108,264	533,814,133	458,008,117	8,859,561	74,438,000	74,438,000	74,438,000	74,438,000	74,438,000
IP Acute Bad Debt Expense	(1,281,890)	(640,568)	(1,142,920)	(1,637,618)	(5,932,010)	(4,277,468)	(1,932,558)	(977,315)	(977,315)	(977,315)	(977,315)	(977,315)
IP Bad Debt Recovery					789,363	1,481,560						
OP Bad Debt Expense	(1,540,931)	(1,918,882)	(1,848,087)	(2,481,770)	(10,190,008)	(11,090,859)	(1,304,585)	(1,056,189)				
OP Bad Debt Recovery												
Bad Debt as % of Net Patient Serv R	4.64%	4.33%	3.75%	8.50%	3.32%	4.41%	2.42%	5.60%	4.41%	4.31%	4.41%	4.31%
Contractual Allowance as % of Gross	86.32%	82.75%	61.73%	67.01%	55.93%	54.85%	57.09%	39.25% B	41.81%	39.25% B	41.81%	39.25% B

B Per inquiry of the client, C&L notes that City Ave and Ramonaca have slightly lower contractual allowance percentages due to the payor mix for each hospital.

AHERF
06/29/97

Working Paper Name: Bad Debt Expense Analysis
Working Paper Reference: 0053-64
Working Paper Type ☒ OLE

AHERF
BAD DEBT EXPENSE ANALYSIS
6/30/96

☒ **Completed**

Completed By: Kristen Heinlein Date: 08/24/97 12:26:12 PM
Last Modified By: Christa L. Porter Date: 09/10/97 03:34:07 PM

☒ **Reviewed**

Christa L. Porter

☐ **Mark for Deletion**

Modification History:

Kristen Heinlein

CL 138497

[illegible]

CL 138499

CL 138500

Page 1

AHERP
PATIENT ACCOUNTS RECEIVABLE BALANCES
FY 1998
(Dollars in thousands)

	CURRENT YEAR ACTUAL - FY 1998													
	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	
AUL West Combined:														
AGH	\$52,174	\$53,793	\$51,942	\$53,079	\$62,460	\$65,482	\$65,317	\$68,159	\$70,807	\$72,752				
FIH	16,421	17,383	18,855	21,130	23,118	24,206	22,136	24,819	24,173	23,992				
AVH	10,383	10,837	11,313	12,033	12,919	13,115	12,930	14,886	14,871	15,437				
CH	-	1,355	1,697	1,649	1,798	2,220	1,978	1,788	1,627	2,402				
AUMC	27,004	29,595	31,865	34,892	37,835	39,541	37,044	41,293	40,871	41,851				
AUL West	79,178	83,388	83,807	87,921	100,295	105,023	102,401	110,152	111,678	114,603				
Eastern Region Combined:														
MCPH	45,201	44,149	39,269	38,487	34,386	31,327	20,923	21,244	18,636	17,692				
IOI	56,431	57,672	54,869	50,525	47,045	43,316	38,617	39,028	39,134	38,423				
MSS	1,511	1,511	2,808	3,221	3,373	4,141	2,336	3,005	3,498	4,022				
Eastern Region	103,143	103,332	96,946	92,233	84,806	78,784	63,076	63,277	61,268	60,137				
SCHC	35,261	36,940	36,115	35,141	33,188	32,217	32,236	31,865	34,437	28,931				
AUIS	40,968	40,553	43,191	45,324	47,451	48,615	52,645	56,144	57,890	59,403				
ALMP	23,999	25,804	21,993	24,451	26,485	29,273	29,304	26,751	28,846	26,121				
DHC	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342				
Directed Entities Combined:														
EPH	12,364	11,950	10,964	9,291	9,031	8,407	7,125	7,152	7,679	7,792				
BCH	10,138	9,670	8,837	8,048	7,619	6,867	7,433	7,649	7,492	5,826				
GH	29,336	32,262	36,487	37,306	39,936	43,121	38,160	41,344	43,094	41,433				
MSH	6,781	6,887	6,185	5,309	(1,369)	(4,040)	(5,822)	(7,127)	(4,767)	(5,091)				
CAH	6,648	7,224	6,959	8,755	9,047	8,814	7,977	9,560	9,493	9,601				
PH	6,837	6,251	7,037	6,342	5,974	5,039	3,797	3,805	3,351	3,209				
NJ	9,022	10,075	6,777	7,267	6,103	5,694	6,064	7,812	6,712	6,038				
Directed Entities	81,166	84,319	83,246	82,318	76,341	73,904	64,734	70,195	73,054	68,808				
AHERP Consolidated	\$365,077	\$375,678	\$366,640	\$368,730	\$370,308	\$369,158	\$345,758	\$359,726	\$368,315	\$359,315				

07/11/98 SWACTUREPORTXNREPT1998B-0102AR WEL

CL 138501

AHERF
PATIENT ACCOUNTS RECEIVABLE BALANCES
FY 1999
(Dollars in thousands)

	PRIOR YEAR ACTUAL - FY 1997												
	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
AUL West Combined:													
AGH	\$50,016	\$54,224	\$54,132	\$61,913	\$59,543	\$58,637	\$54,606	\$55,431	\$53,667	\$55,098	\$56,264	\$55,474	\$52,174
PH	-	-	-	-	-	-	-	10,494	10,745	11,631	12,636	13,567	16,621
AVH	-	-	-	-	-	-	-	-	-	6,869	7,804	8,731	10,383
AUMC	-	-	-	-	-	-	-	10,494	10,745	18,500	20,440	22,298	27,004
AUL West	50,016	54,224	54,132	61,913	59,543	58,637	54,606	65,925	64,612	73,598	76,704	77,772	79,178
Eastern Region Combined:													
MCPH	58,450	57,872	53,483	57,348	60,495	58,383	63,866	68,126	68,279	58,274	53,383	55,158	45,201
IOH	78,334	77,995	76,121	82,538	82,079	83,315	83,517	85,549	86,046	76,072	73,437	75,899	56,431
NSS	-	-	-	-	-	-	-	-	-	-	-	-	1,511
Eastern Region	136,914	135,867	129,604	139,886	142,574	141,698	147,383	153,675	154,325	134,346	126,840	131,057	103,163
SCHC	43,319	43,274	45,386	46,562	46,342	46,026	48,047	50,845	51,502	43,409	40,708	41,340	35,261
AUHS	33,965	32,287	30,438	32,353	33,188	32,837	35,119	36,257	37,318	38,670	39,020	40,109	40,968
AUMP	17,455	17,520	17,295	18,572	20,339	20,102	19,442	20,033	21,167	20,134	23,704	25,699	23,999
DHG	-	-	-	-	-	-	-	-	-	-	-	2,859	1,342
Diversified Entities Combined:													
EPH	21,248	21,580	21,720	22,075	22,150	22,735	23,679	25,498	24,386	20,746	17,478	16,470	12,364
BCH	17,012	17,795	18,299	18,856	19,033	19,191	20,212	20,710	20,273	16,127	12,670	12,541	10,158
GII	-	-	-	-	-	-	-	-	-	-	-	28,887	29,356
MSH	-	-	-	-	-	-	-	-	-	-	-	7,731	6,781
CAH	-	-	-	-	-	-	-	-	-	-	-	5,109	6,648
PH	-	-	-	-	-	-	-	-	-	-	-	5,744	6,837
NI	-	-	-	-	-	-	-	-	-	-	-	9,250	9,022
Diversified Entities	38,300	39,375	40,029	40,931	41,183	41,927	43,891	46,208	44,659	36,873	30,148	85,740	81,166
AHERF Consolidated	\$320,059	\$322,547	\$316,884	\$340,217	\$343,169	\$341,227	\$348,488	\$372,943	\$373,883	\$347,050	\$337,124	\$404,576	\$365,077

CL 138502

Page 3

AHERF
DAYS IN PATIENT ACCOUNTS RECEIVABLE
FY 1998

	FY 1997	CURRENT YEAR ACTUAL - FY 1998											
		JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY
AULL West Combined:													
AGH	46	43	43	43	45	52	55	56	60	59	61		
FH	40	43	47	55	60	62	62	58	66	66	65		
AVH	42	52	64	61	64	65	64	64	76	73	75		
CH	-	18	23	22	23	23	28	26	25	25	30		
AUMC	41	41	46	53	57	59	59	56	65	64	64		
AULL West	41	43	44	47	-	57	57	56	61	61	62		
Eastern Region Combined:													
MCPH	74	77	71	69	67	60	60	48	41	36	33		
HH	59	65	64	63	57	50	50	49	49	48	48		
MSS	98	140	139	137	111	149	149	96	104	133	132		
Eastern Region	66	70	70	67	62	56	56	49	47	45	44		
SCHC	96	105	112	94	95	94	94	113	109	108	86		
AUNIS	82	84	82	80	78	78	78	89	94	94	96		
AUMP	53	53	50	51	56	59	59	61	56	56	50		
DHIC	71	71	71	71	71	71	71	71	71	70	70		
Directed Entities Combined:													
EPH	67	72	77	68	65	58	58	53	56	57	58		
BCIH	68	71	76	55	52	44	44	60	60	59	50		
GH	50	53	64	77	79	85	85	77	85	83	76		
MSH	81	84	78	75	-	-	-	-	-	-	-		
CAH	42	40	39	52	58	58	58	33	57	54	54		
PH	53	49	59	56	50	43	43	31	31	27	25		
NJ	34	39	30	37	32	28	28	29	34	29	26		
Directed Entities	52	54	58	62	60	60	60	57	61	59	56		
AHERP Combined total	58	59	61	61	62	62	62	61	63	63	60		

4/11/98 3:42 PM C:\ADMIN\TODD\STU\WWW\AHERF.VWS

CL 138503

Page 4

AHERP
DAYS IN PATIENT ACCOUNTS RECEIVABLE
FY 1998

FY 1996		PRIOR YEAR ACTUAL - FY 1997												
		JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
AUL West Combined:														
	AGH	53	56	55	60	57	56	52	54	52	52	53	51	46
	FI	-	-	-	-	-	-	-	28	28	29	31	33	40
	AVH	-	-	-	-	-	-	-	-	-	29	33	38	42
	AUMC	-	-	-	-	-	-	-	28	28	29	32	35	41
	AUL West	46	50	48	54	51	50	46	43	41	40	41	42	41
Eastern Region Combined:														
	MCPH	106	106	99	104	105	99	106	112	109	94	85	92	74
	IGH	93	89	86	94	97	94	98	96	95	81	79	82	58
	MSS	-	-	-	-	-	-	-	-	-	-	-	-	91
	Eastern Region	98	95	91	98	100	96	101	102	100	86	81	86	66
	SCHC	130	126	126	133	138	137	146	138	131	106	101	106	96
	AUIS	83	82	74	82	78	76	82	85	84	83	82	84	82
	AUMP	71	69	66	71	76	73	72	74	71	66	68	61	53
	DHC	-	-	-	-	-	-	-	-	-	-	-	86	71
Divested Entities Combined:														
	EPH	151	153	143	142	146	149	150	152	141	120	99	94	67
	BCH	120	123	125	139	141	140	143	147	144	116	87	86	68
	GH	-	-	-	-	-	-	-	-	-	-	-	61	50
	MSH	-	-	-	-	-	-	-	-	-	-	-	90	81
	CAH	-	-	-	-	-	-	-	-	-	-	-	37	42
	PH	-	-	-	-	-	-	-	-	-	-	-	45	53
	NJ	-	-	-	-	-	-	-	-	-	-	-	39	34
	Divested Entities	136	138	134	140	144	145	147	149	142	118	93	62	52
AHERP Consolidated		87	87	84	90	90	88	90	86	85	72	69	67	58

CL 138504

Page 5

SHEET
ACCOUNTS RECEIVABLE DATA
MARCH 31, 1999

	APR WEST	EASTERN REGION	POHC	AUPH	ADWP	DMG	DOCTESTED ENTITIES	TOTAL AUDIT
	J. BALANCE	J. BALANCE	J. BALANCE	J. BALANCE	J. BALANCE	J. BALANCE	J. BALANCE	J. BALANCE
AVAILABLE								
DISCOUNT	115	115	115	115	115	115	115	115
DISCOUNT	115	115	115	115	115	115	115	115
CHARGE DIFFERENTIALS	115	115	115	115	115	115	115	115
OTHER REVENUES	115	115	115	115	115	115	115	115
PRIAL BELIEF	115	115	115	115	115	115	115	115
OTHER	115	115	115	115	115	115	115	115
SUBTOTAL PATIENT	115	115	115	115	115	115	115	115
OUTPATIENT								
OUTPATIENT CONTROL	115	115	115	115	115	115	115	115
DISCOUNT	115	115	115	115	115	115	115	115
CHARGE DIFFERENTIALS	115	115	115	115	115	115	115	115
PRIAL BELIEF	115	115	115	115	115	115	115	115
TAC & BOD & MAP	115	115	115	115	115	115	115	115
BALLA BARRING	115	115	115	115	115	115	115	115
OTHER REVENUES	115	115	115	115	115	115	115	115
SUBTOTAL OUTPATIENT	115	115	115	115	115	115	115	115
REVENUE FOR BAD DEBT	115	115	115	115	115	115	115	115
CASH CLEANSING	115	115	115	115	115	115	115	115
PP ACCOUNTS	115	115	115	115	115	115	115	115
THIRD PARTY CASH ADVANCE	115	115	115	115	115	115	115	115
OTHER CAPTAIN	115	115	115	115	115	115	115	115
REVENUE	115	115	115	115	115	115	115	115
PATIENT AS BEFORE CHAS	115	115	115	115	115	115	115	115
TRAVEL	115	115	115	115	115	115	115	115
AS SHUTDOWN RESERVE	115	115	115	115	115	115	115	115
NET HOSPITAL AR	115	115	115	115	115	115	115	115
PHYSICIAN SERVICES								
CONTRIBUTION	115	115	115	115	115	115	115	115
ALLOWANCES	115	115	115	115	115	115	115	115
REVENUE FOR BAD DEBT	115	115	115	115	115	115	115	115
CASH CLEANSING	115	115	115	115	115	115	115	115
REVENUE	115	115	115	115	115	115	115	115
TOTAL NET PATIENT AR	115	115	115	115	115	115	115	115
Adjustment for Over- & Under-Collection	115	115	115	115	115	115	115	115
AS TOTAL NET PATIENT AR	115	115	115	115	115	115	115	115
NET REVENUE								
CURRENT MONTH REVENUE	115	115	115	115	115	115	115	115
PRIOR MONTH REVENUE	115	115	115	115	115	115	115	115
LASTING PRIOR MONTH REVENUE	115	115	115	115	115	115	115	115
6 MONTH MONTHLY PROFIT	115	115	115	115	115	115	115	115
AVERAGE DAILY REVENUE	115	115	115	115	115	115	115	115
DAYS ON AR	115	115	115	115	115	115	115	115

011196 1 11/11/99 11:11:11 11:11:11 11:11:11

CL 138505

Page 6

A H I E R P
ACCOUNTS RECEIVABLE DAYS - AUHL WEST
MARCH 31, 1998

	ACII	PTI	AVH	CH	AUMC	AUHL WEST
	\$	\$	\$	\$	\$	\$
	NR DAYS	NR DAYS	NR DAYS	NR DAYS	NR DAYS	NR DAYS
INPATIENT:						
IMR HOUSE						
DNFB	19.5	22.9	9.6	5.3	16.6	18.5
CHARGE DIFFERENTIALS	11.5	5.8	28.3	10.1	13.5	12.2
FINAL BILLING	(18.0)	(28.1)	(62.3)	(62.1)	(43.0)	(26.6)
SUBTOTAL INPATIENT	38.3	52.0	53.6	50.1	26.3	43.6
	63,670,203	19,289,093	6,036,935	1,065,184	26,391,212	90,061,417
OUTPATIENT:						
OUTPATIENT CONTROL						
DNFB	42.3	42.9	42.1	50.7	43.6	42.8
CHARGE DIFFERENTIALS	0.0	9.6	8.5	12.4	9.6	3.3
HOMEREL ALTH	(12.1)	(16.3)	(35.5)	(33.1)	(21.2)	(13.2)
OTHER RESERVES	2.2	0.0	0.0	0.0	0.0	1.5
SUBTOTAL OUTPATIENT	32.4	36.9	25.2	30.1	32.4	32.6
	40,269,327	13,333,321	5,220,231	2,384,017	21,137,369	61,406,896
RESERVE FOR BAD DEBT						
CASH CLEARING	(8.6)	(9.5)	(5.5)	(4.7)	(7.6)	(8.2)
THIRD PARTY CASH ADVANCES	(1.2)	(3.2)	(0.1)	2.7	(1.5)	(1.3)
PATIENT A/R BEFORE CRA'S	(3.4)	0.0	0.0	0.0	0.0	(2.2)
CRA'S	70.5	76.8	48.8	41.5	63.9	68.6
	81,584,127	28,183,837	10,102,267	3,295,120	41,581,224	129,165,351
NET HOSPITAL A/R						
	58.7	65.4	74.8	30.3	64.1	60.5
	\$73,731,603	\$23,991,726	\$15,455,843	\$2,401,900	\$41,850,469	\$114,607,072
Adjustment for Days in A/R Calculation						
ADJ TOTAL, NET PATIENT A/R	61.2	65.4	74.8	30.3	64.1	62.2
	\$75,886,603	\$23,991,726	\$15,455,843	\$2,401,900	\$41,850,469	\$117,337,072
NET REVENUE						
CURRENT MONTHS REVENUE						
PRIOR MONTHS REVENUE						
SECOND PRIOR MONTHS REVENUE						
# of DAYS IN 1 MONTH PERIOD						
AVERAGE DAILY REVENUE						
DAYS IN A/R						

CL 138506

UNFILED SACTTUBRENTUNREPTT100898 ONE-XAR WK 4

ALLIANCE
ACCOUNTS RECEIVABLE DAYS - EASTERN REGION
MARCH 31, 1998

	MCPI/EPPI		HB		MSS		EASTERN REGION	
	\$	AR DAYS	\$	AR DAYS	\$	AR DAYS	\$	AR DAYS
INPATIENT:								
INHOUSE	\$13,492,567	25.3	\$22,160,575	27.5	\$0	0.0	\$35,633,142	26.1
DNFB	17,973,830	33.7	20,703,333	25.7	0	0.0	38,679,163	28.3
CHARGE DIFFERENTIALS	(17,724,810)	(33.3)	(28,095,893)	(34.9)	0	0.0	(45,820,703)	(33.5)
OTHER RESERVES	(4,594,127)	(8.6)	(2,223,301)	(2.8)	0	0.0	(6,817,423)	(5.0)
FINAL BILLED	30,417,754	57.1	48,318,669	50.2	0	0.0	78,936,423	57.8
OTHER	3,056	0.0	(94,814)	(0.1)	0	0.0	(91,758)	(0.1)
SUBTOTAL INPATIENT	39,170,270	74.2	60,968,569	75.6	0	0.0	100,538,839	73.6
OUTPATIENT:								
OUTPATIENT CONTROL	32,186,291	60.4	50,304,729	62.7	4,022,195	151.8	86,713,215	63.4
CHARGE DIFFERENTIALS	(11,710,754)	(22.0)	(13,645,465)	(16.9)	0	0.0	(23,336,219)	(18.6)
HOME HEALTH	812,575	1.5	(318)	0.0	0	0.0	812,237	0.1
TAC & SNO & MAP	0	0.0	104,169	0.1	0	0.0	104,169	0.1
SUBTOTAL OUTPATIENT	21,288,112	39.9	36,963,115	45.9	4,022,195	151.8	62,273,422	45.5
RESERVE FOR BAD DEBT								
CASH CLEARING	(24,338,371)	(45.7)	(33,813,328)	(42.0)	0	0.0	(38,151,899)	(42.5)
PIP ACCOUNTS	(3,208,731)	(6.0)	5,458,907	6.8	0	0.0	2,250,176	1.6
THIRD PARTY CASH ADVANCES	(4,028,727)	(7.6)	(25,254,410)	(31.4)	0	0.0	(29,283,137)	(21.4)
OTHER CAPITALIZATION	(2,123,731)	(4.0)	(2,771,166)	(3.4)	0	0.0	(4,894,897)	(3.6)
REFUNDS	(366,105)	(0.7)	(502,287)	(0.6)	0	0.0	(868,392)	(0.6)
PATIENT AR BEFORE CRA'S	233,961	0.4	643,274	0.8	0	0.0	877,235	0.6
CRA'S	27,026,678	30.5	41,692,474	51.7	4,022,195	151.8	72,741,347	53.2
NET HOSPITAL AR	(9,334,178)	(17.3)	(3,268,951)	(4.0)	0	0.0	(12,603,329)	(9.2)
NET REVENUE:	\$17,692,100	33.2	\$38,423,523	47.7	\$4,022,195	151.8	\$60,138,018	44.0
CURRENT MONTHS REVENUE	\$14,677,000		\$23,982,000		\$748,000		\$39,407,000	
PRIOR MONTHS REVENUE	14,601,000		23,035,000		770,000		38,406,000	
SECOND PRIOR MONTHS REVENUE	18,718,000		25,102,000		866,000		45,086,000	
# of DAYS IN 3 MONTH PERIOD	\$47,996,000		\$72,519,000		\$2,384,000		\$122,899,000	
AVERAGE DAILY REVENUE	533,289		803,767		26,489		1,365,544	
DAYS IN AR	33.2		47.7		151.8		44.0	

05/13/88 SACCTONLSPOR TCONNLEPTN PPTUS 01 EDUAT WTK

CL 138507

11-8-8

A R E R F
ACCOUNTS RECEIVABLE DAYS - DIVESTED ENTITIES
MARCH 31, 1998

	EPH	BCN	GM	MSH	CAH	PH	BK	DIVESTED ENTITIES
	1 - A/R DAYS	1 - A/R DAYS	1 - A/R DAYS	1 - A/R DAYS	1 - A/R DAYS	1 - A/R DAYS	1 - A/R DAYS	1 - A/R DAYS
INPATIENT:								
INHOUSE	\$1,986,046	\$1,174,716	\$9,872,668	\$181	\$1,497,100	\$1,919,219	\$4,832,157	\$21,322,346
INFB	2,869,855	1,462,389	19,019,161	34.9	5,102,310	3,816,318	5,715,455	18,914,489
CHARGE DIFFERENTIALS	(3,207,127)	(1,379,424)	(20,310,703)	(17.4)	(2,732,951)	(2,099,134)	(6,660,849)	(18,307,543)
OTHER RESERVES	(344,217)	(653,021)	(667,169)	(1.3)	(618,643)	(446,974)	(3,550,791)	(7,951,571)
FINAL BILLED	7,407,742	6,170,195	30,877,634	36.6	12,913,809	7,986,211	16,737,914	88,807,431
OTHER	(2,099)	(28,637)	(3,771)	0.0	(138,001)	(200,411)	0	(372,913)
SUBTOTAL INPATIENT	8,710,207	6,414,194	38,477,890	71.0	16,101,322	9,665,245	1,074,286	102,404,235
OUTPATIENT:								
OUTPATIENT CONTROL	16,813,411	11,655,126	38,099,113	69.8	10,796,425	9,384,331	10,331,015	97,307,837
CHARGE DIFFERENTIALS	(6,476,014)	(3,542,071)	(1,200,000)	(2.3)	(3,598,188)	(3,310,807)	(2,792,537)	(18,561,570)
HOME HEALTH	1,591,917	949,499	1,346,306	2.4	0	0	0	3,831,798
BALANCE IMAGING	0	0	0	0.0	132,240	0	0	152,249
SUBTOTAL OUTPATIENT	11,939,314	9,912,550	38,175,419	70.0	7,330,486	6,073,524	8,038,478	82,728,332
RESERVE FOR BAD DEBT	(1,136,718)	(6,217,331)	(24,376,944)	(44.7)	(6,405,481)	(5,043,171)	(10,362,311)	(65,722,147)
CASH CLEARING	(828,181)	(143,121)	(9,716,931)	(17.9)	824,341	(314,970)	(319,563)	(18,241,127)
PIP ACCOUNTS	(771,000)	(1,300,000)	11,848,724	21.7	(6,238,323)	(3,300,356)	(371,632)	3,271,986
THIRD PARTY CASH ADVANCES	(566,313)	(315,149)	(1,153,219)	(2.1)	(707,313)	(196,639)	0	(3,641,562)
OTHER CAPTATION	8,933	(54,640)	0	0.0	0	0	0	(27,707)
REFUNDS	61,893	17,736	28,368	0.1	41,303	29,332	19,480	153,188
PATIENT A/R BEFORE CRA'S	11,391,127	7,880,143	33,413,877	98.1	10,742,065	7,108,979	11,894,718	103,467,098
CRA'S	(3,399,873)	(2,014,302)	(11,591,286)	(22.1)	(1,440,318)	(3,800,194)	(7,836,779)	(31,399,071)
A/R SHUTDOWN RESERVE	0	0	0	0.0	0	0	0	(3,261,112)
NET HOSPITAL A/R	\$7,791,204	\$5,865,841	\$21,822,591	75.9	\$9,301,747	\$3,308,785	\$4,057,939	\$64,806,915
Adjustment for Days in A/R calculation								
ADJ TOTAL NET PATIENT A/R	\$7,791,204	\$5,865,841	\$21,822,591	75.9	\$9,301,747	\$3,308,785	\$4,057,939	\$73,898,132
NET REVENUE:								
CURRENT MONTH'S REVENUE	\$4,441,000	\$3,319,000	\$16,073,000	80	\$1,178,000	\$3,904,000	\$7,013,000	\$39,837,000
SECOND PRIOR MONTH'S REVENUE	4,000,000	3,194,000	15,779,000	0	1,000,000	3,479,000	5,899,000	37,714,000
THIRD PRIOR MONTH'S REVENUE	3,320,000	3,874,000	17,283,000	0	5,977,000	4,127,000	7,660,000	42,371,000
SECOND PRIOR MONTH'S REVENUE	\$12,031,000	\$10,387,000	\$49,135,000	80	\$16,158,000	\$11,510,000	\$20,662,000	\$119,941,000
# of DAYS IN 3 MONTH PERIOD	90	90	90	90	90	90	90	90
AVERAGE DAILY REVENUE	131,944	115,969	545,947	0	179,311	127,889	236,578	1,312,678
DAYS IN A/R	38.2	50.2	71.9	0.0	33.3	71.1	36.3	33.3

CL 138508

Page 9

ALLEGHENY GENERAL HOSPITAL
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1988

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
INPATIENT:												
INHOUSE	\$70,509,502	\$19,836,005	\$17,350,376	\$19,486,577	\$20,536,084	\$18,028,516	\$22,374,686	\$20,905,461	\$24,164,248			
DNFB	11,734,981	8,795,516	8,866,262	16,003,606	16,778,782	23,448,940	17,126,051	16,506,347	14,291,011			
CHARGE DIFFERENTIALS	(18,665,264)	(17,186,544)	(16,082,895)	(20,682,272)	(21,706,516)	(24,008,647)	(23,803,447)	(22,810,710)	(22,377,263)			
FINAL BILLED	44,102,198	45,699,337	45,568,165	46,096,865	45,080,110	41,580,042	46,389,929	49,001,346	47,542,229			
SUBTOTAL INPATIENT	57,081,385	57,147,316	56,890,110	61,004,828	60,669,460	60,451,869	64,787,201	63,601,444	63,670,205			
OUTPATIENT:												
OUTPATIENT CONTROL	37,717,151	37,633,689	41,068,257	44,698,709	45,615,342	47,625,173	49,787,410	51,721,720	52,448,372			
CHARGE DIFFERENTIALS	(12,267,378)	(11,756,673)	(12,803,801)	(13,105,968)	(12,856,069)	(12,372,829)	(13,465,287)	(13,540,025)	(14,966,279)			
CRNA	5,450	31,546	61,675	0	0	0	0	0	0			
HOME HEALTH	2,849,359	3,213,372	2,878,428	2,988,696	3,524,862	3,169,425	3,265,284	3,226,387	2,749,234			
SUBTOTAL OUTPATIENT	28,304,382	28,122,844	31,424,460	34,791,439	36,282,135	38,412,869	39,477,437	41,386,062	40,269,327			
RESERVE FOR BAD DEBT	(9,800,000)	(9,400,000)	(9,904,000)	(10,344,000)	(10,955,000)	(11,786,000)	(12,023,000)	(11,174,000)	(10,624,000)			
CASH CLEARING	2,382,165	(354,999)	743,047	(219,760)	(309,202)	(1,516,636)	(2,662,348)	(1,926,001)	(1,503,383)			
THIRD PARTY CASH ADVANCES	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)			
PATIENT A/R BEFORE CRA'S	73,716,940	72,287,249	74,725,605	81,004,485	81,459,381	81,331,160	85,481,226	87,730,493	87,564,127			
CRA'S	(19,924,765)	(20,345,844)	(21,896,504)	(18,544,700)	(15,976,680)	(15,972,731)	(16,802,519)	(16,803,551)	(14,832,524)			
NET HOSPITAL A/R	\$53,792,175	\$51,941,405	\$52,829,101	\$62,459,785	\$65,482,701	\$65,357,449	\$68,678,709	\$70,926,942	\$72,731,603			
Adjustment for Days in A/R Calculation	3,135,000	3,135,000	3,135,000	3,135,000	3,135,000	3,135,000	3,135,000	3,135,000	3,135,000			
ADJUSTED NET PATIENT A/R	\$56,927,175	\$55,076,405	\$55,964,101	\$65,594,785	\$68,617,701	\$68,492,449	\$71,813,709	\$74,061,942	\$75,866,603			
NET REVENUE:												
CURRENT MONTH'S REVENUE	\$39,799,000	\$37,911,000	\$38,141,000	\$39,601,000	\$35,162,000	\$36,348,000	\$37,788,000	\$35,655,000	\$37,886,000			
PRIOR MONTH'S REVENUE	40,921,000	38,789,000	37,911,000	34,141,000	38,801,000	35,142,000	36,348,000	37,788,000	36,866,000			
SECOND PRIOR MONTH'S REVENUE	40,435,000	40,921,000	39,799,000	37,911,000	36,161,000	36,601,000	35,142,000	34,348,000	37,788,000			
9 of DAYS IN 3 MONTH PERIOD	\$121,155,000	\$116,631,000	\$115,851,000	\$115,653,000	\$112,884,000	\$113,091,000	\$111,276,000	\$111,989,000	\$111,509,000			
AVERAGE DAILY REVENUE	1,316,902	1,289,467	1,269,250	1,257,098	1,240,464	1,229,250	1,209,543	1,244,344	1,238,969			
DAYS IN A/R	43	43	45	52	55	56	60	59	61			

CL 138509

Page 10

FORBES HOSPITAL
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1988

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
INPATIENT:												
IN-HOUSE	\$0	\$0	\$0	\$0	\$0	\$6,439,378	\$6,566,135	\$7,074,781	\$8,399,742			
DNFB	0	0	8,649,949	0	0	2,482,136	2,747,872	2,814,625	2,140,988			
CHARGE DIFFERENTIALS	0	0	(2,724,893)	0	0	(2,879,233)	(1,371,849)	(3,204,082)	(10,312,688)			
FINAL BILLED	33,587,000	34,992,000	20,634,348	35,956,000	37,233,000	19,860,463	20,112,772	20,305,110	19,061,051			
OTHER	0	0	0	0	0	(71,878)	0	0	0			
SUBTOTAL INPATIENT	33,587,000	34,992,000	28,559,602	35,956,000	37,233,000	25,831,066	27,854,730	26,780,434	19,288,093			
OUTPATIENT:												
OUTPATIENT CONTROL	0	0	17,842,370	0	0	20,278,331	17,279,052	18,234,608	15,747,324			
DNFB	0	0	0	0	0	0	3,168,881	3,519,458	3,504,470			
CHARGE DIFFERENTIALS	0	0	(5,332,357)	0	0	(5,318,964)	(7,550,042)	(8,593,383)	(5,381,727)			
OTHER RESERVES	0	0	0	0	0	0	156,535	237,192	263,254			
SUBTOTAL OUTPATIENT	0	0	12,310,313	0	0	14,961,367	13,056,406	13,387,873	13,533,321			
RESERVE FOR BAD DEBT	(2,889,000)	(2,881,000)	(4,050,073)	(3,965,000)	(3,782,000)	(3,844,438)	(3,904,678)	(3,770,699)	(3,470,872)			
CASH CLEARING	0	0	(601,487)	0	0	(1,414,022)	(718,248)	(762,364)	(1,181,856)			
THIRD PARTY CASH ADVANCES	(1,085,000)	(871,000)	(520,830)	(164,000)	(106,000)	(33,000)	13,924	13,951	13,951			
PATIENT A/R BEFORE CRA'S	28,613,000	31,160,000	33,897,495	31,626,000	33,345,000	35,489,973	36,302,183	35,689,185	28,183,837			
CRA'S	(12,730,000)	(12,305,000)	(12,547,031)	(8,708,000)	(9,139,000)	(13,264,531)	(11,682,728)	(11,496,279)	(4,192,111)			
NET HOSPITAL A/R	\$17,383,000	\$18,855,000	\$21,150,392	\$23,118,000	\$24,206,000	\$22,199,442	\$24,619,455	\$24,172,916	\$23,991,726			
NET REVENUE:												
CURRENT MONTH'S REVENUE	\$12,196,000	\$11,470,000	\$11,667,000	\$12,404,000	\$11,245,000	\$11,386,000	\$11,491,000	\$9,960,000	\$11,566,000			
PRIOR MONTH'S REVENUE	13,085,000	12,196,000	11,470,000	11,667,000	12,404,000	11,245,000	11,386,000	11,491,000	9,960,000			
SECOND PRIOR MONTH'S REVENUE	12,051,000	13,085,000	12,196,000	11,470,000	11,667,000	12,404,000	11,245,000	11,386,000	11,491,000			
\$37,332,000	\$36,751,000	\$35,723,000	\$35,333,000	\$35,741,000	\$35,516,000	\$35,045,000	\$34,132,000	\$32,847,000	\$33,017,000			
# of DAYS IN 3 MONTH PERIOD	92	92	92	92	91	92	92	90	90			
AVERAGE DAILY REVENUE	405,783	399,467	386,778	386,469	390,786	380,974	371,000	364,967	366,856			
DAYS IN A/R	43	47	55	60	62	58	66	66	65			

CL 138510

Page 11

**ALLEGHENY VALLEY HOSPITAL
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1998**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
INPATIENT:												
INHOUSE	\$0	\$0	\$0	\$0	\$0	\$1,691,414	\$1,944,609	\$1,481,976	\$1,985,912			
DNFB	0	0	6,969,101	0	0	5,523,731	5,665,700	5,992,812	5,842,699			
CHARGE DIFFERENTIALS	0	0	(9,473,128)	0	0	(7,763,556)	(11,179,542)	(11,287,413)	(12,869,214)			
FINAL BILLED	12,387,000	12,581,000	9,515,279	13,100,000	13,039,000	8,069,185	11,369,766	11,694,352	11,076,538			
SUBTOTAL INPATIENT	12,387,000	12,581,000	7,009,252	13,100,000	13,039,000	7,519,774	7,820,536	7,871,727	6,036,935			
OUTPATIENT:												
OUTPATIENT CONTROL	0	0	10,136,667	0	0	10,374,332	9,407,519	8,724,839	8,708,806			
DNFB	0	0	0	0	0	0	1,937,259	1,787,556	1,751,609			
CHARGE DIFFERENTIALS	0	0	(5,114,260)	0	0	(4,131,153)	(5,796,108)	(5,383,604)	(5,263,081)			
OTHER RESERVES	0	0	0	0	0	32,149	43,607	68,107	22,897			
SUBTOTAL OUTPATIENT	0	0	5,022,607	0	0	6,275,328	5,592,277	5,174,898	5,220,231			
RESERVE FOR BAD DEBT	(1,143,000)	(1,275,000)	(1,138,914)	(1,277,000)	(1,132,000)	(1,102,830)	(990,896)	(1,027,834)	(1,130,356)			
CASH CLEARING	0	0	0	0	0	0	(22,258)	841	(24,543)			
THIRD PARTY CASH ADVANCES	(484,000)	(484,000)	(484,170)	(484,000)	(484,000)	(242,083)	(98,834)	0	0			
PATIENT A/R BEFORE CRA'S	10,760,000	10,822,000	10,407,775	11,339,000	11,423,000	12,449,187	12,302,825	12,019,232	10,102,267			
CRA'S	97,000	491,000	1,845,551	1,560,000	1,692,000	480,642	2,583,747	2,851,339	5,354,576			
NET HOSPITAL A/R	\$10,857,000	\$11,313,000	\$12,053,326	\$12,919,000	\$13,115,000	\$12,929,829	\$14,886,572	\$14,870,571	\$15,456,843			
NET REVENUE:												
CURRENT MONTH'S REVENUE	\$6,590,000	\$5,813,000	\$5,922,000	\$6,873,000	\$5,442,000	\$6,190,000	\$6,427,000	\$5,805,000	\$6,376,000			
PRIOR MONTH'S REVENUE	7,669,000	6,590,000	5,813,000	5,922,000	6,873,000	5,442,000	6,190,000	6,427,000	5,805,000			
SECOND PRIOR MONTH'S REVENUE	7,374,000	7,669,000	6,590,000	5,813,000	5,922,000	6,873,000	5,442,000	6,190,000	6,427,000			
# of DAYS IN 3 MONTH PERIOD	92	92	92	92	91	92	92	90	80			
AVERAGE DAILY REVENUE	235,141	218,174	199,165	202,261	200,407	201,141	196,293	204,689	206,756			
DAYS IN A/R	46	52	61	64	65	64	76	73	75			

CL 138511

05/13/98 S:\ACCOUNTS\REPORTS\CONREP\TI\980308 031EXAR.WK4

Page 12

CANNONBURG HOSPITAL
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1998

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
INPATIENT:												
INHOUSE	\$0	\$0	\$0	\$0	\$0	\$464,360	\$454,901	\$509,573	\$420,330			
DNFB	0	0	1,071,066	0	0	1,349,514	1,317,516	1,142,656	798,711			
CHARGE DIFFERENTIALS	0	0	(4,596,524)	0	0	(4,197,645)	(4,352,009)	(4,277,174)	(4,918,682)			
FINAL BILLED	2,636,000	2,459,000	3,651,916	2,796,000	3,184,000	3,513,953	4,087,017	4,095,537	4,765,025			
SUBTOTAL INPATIENT	2,636,000	2,459,000	126,456	2,796,000	3,184,000	1,130,182	1,307,425	1,410,394	1,065,184			
OUTPATIENT:												
OUTPATIENT CONTROL	0	0	4,365,201	0	0	4,475,412	3,867,192	4,128,359	4,019,940			
DNFB	0	0	0	0	0	0	990,349	987,345	981,171			
CHARGE DIFFERENTIALS	0	0	(2,301,575)	0	0	(2,351,659)	(2,923,136)	(2,640,546)	(2,623,191)			
OTHER RESERVES	0	0	0	0	0	0	0	6,097	6,097			
SUBTOTAL OUTPATIENT	0	0	2,063,626	0	0	2,123,753	2,234,403	2,442,252	2,384,017			
RESERVE FOR BAD DEBT	(354,000)	(354,000)	(374,326)	(406,000)	(437,000)	(324,268)	(371,540)	(501,352)	(368,935)			
CASH CLEARING	0	0	0	0	0	0	0	76,779	214,854			
PATIENT A/R BEFORE CRA'S	2,282,000	2,105,000	1,815,756	2,381,000	2,747,000	2,929,647	3,370,188	3,438,223	3,266,120			
CRA'S	(927,000)	(408,000)	(127,000)	(583,000)	(527,000)	(961,282)	(1,582,641)	(1,610,641)	(893,220)			
NET HOSPITAL A/R	\$1,355,000	\$1,697,000	\$1,688,756	\$1,798,000	\$2,220,000	\$1,978,365	\$1,787,547	\$1,827,582	\$2,401,900			
NET REVENUE:												
CURRENT MONTH'S REVENUE	\$2,313,000	\$2,282,000	\$2,341,000	\$2,500,000	\$2,342,000	\$2,091,000	\$2,225,000	\$2,733,000	\$2,685,000			
PRIOR MONTH'S REVENUE	2,283,000	2,313,000	2,282,000	2,341,000	2,500,000	2,341,000	2,081,000	2,725,000	2,723,000			
SECOND PRIOR MONTH'S REVENUE	2,283,000	2,283,000	2,313,000	2,282,000	2,341,000	2,500,000	2,342,000	2,091,000	2,725,000			
# OF DAYS IN 3 MONTH PERIOD	92	92	92	92	91	92	92	90	90			
AVERAGE DAILY REVENUE	74,772	74,761	75,391	77,424	78,934	75,359	72,370	72,787	79,367			
DAYS IN A/R	18	23	22	23	28	26	25	25	30			

CL 138512

Page 13

MCP HOSPITAL
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1988

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
INPATIENT:												
INHOUSE	\$12,381,326	\$10,515,454	\$9,200,409	\$11,778,027	\$12,243,570	\$12,499,717	\$18,178,392	\$18,503,853	\$13,492,547			
DNFB	8,718,073	12,304,333	11,971,311	12,467,587	19,073,520	18,195,804	21,527,138	19,830,918	17,975,830			
CHARGE DIFFERENTIALS	(14,355,583)	(15,378,377)	(13,704,427)	(15,354,257)	(10,087,439)	(7,913,021)	(24,357,748)	(21,687,508)	(17,724,810)			
OTHER RESERVES	(7,782,406)	(6,172,037)	(8,798,702)	(6,240,541)	(6,620,590)	(4,838,890)	(4,084,487)	(3,906,734)	(4,594,127)			
FINAL BILLED	43,971,841	41,827,831	39,899,111	37,355,061	34,718,028	29,860,170	27,549,336	26,980,907	30,417,754			
OTHER	(48,829)	(4,125)	0	(5,181)	524	600	(128)	0	3,058			
SUBTOTAL INPATIENT	42,874,241	43,092,869	40,859,702	40,000,716	40,845,873	37,804,374	38,800,495	40,734,436	39,570,270			
OUTPATIENT:												
OUTPATIENT CONTROL	20,144,763	20,247,825	28,828,090	28,177,073	30,133,131	30,150,049	31,004,053	32,493,720	32,186,291			
CHARGE DIFFERENTIALS	(11,915,281)	(12,002,899)	(11,100,386)	(10,706,160)	(11,528,080)	(11,840,874)	(12,000,021)	(12,451,228)	(11,710,754)			
HOME HEALTH	342,432	584,139	518,387	480,734	480,290	874,058	518,719	850,383	812,575			
SUBTOTAL OUTPATIENT	17,571,914	17,829,065	18,246,091	17,951,647	19,085,341	18,883,233	19,482,751	20,892,874	21,288,112			
RESERVE FOR BAD DEBT	(16,284,913)	(16,582,975)	(18,758,075)	(17,844,866)	(22,228,436)	(22,807,289)	(23,438,919)	(23,808,895)	(24,338,371)			
CASH CLEARING	(721,205)	(764,260)	(28,566)	(1,537,146)	84,276	1,029,862	60,938	(1,480,204)	(3,208,731)			
PIP ACCOUNTS	3,849,768	(1,177,743)	(1,004,157)	(150,008)	(520,148)	(3,043,800)	(8,839,822)	(10,439,757)	(4,028,727)			
THIRD PARTY CASH ADVANCES	275,950	275,950	275,950	275,950	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,123,731)			
PSYCH ER	0	0	0	0	0	0	0	(84,064)	0			
OTHER CAPTATION	(309,233)	(407,027)	(407,027)	(407,487)	(419,534)	(407,537)	(357,537)	(413,184)	(598,106)			
REFUNDS	214,401	204,363	228,522	227,100	228,604	228,804	332,834	320,478	733,681			
PATIENT AVR BEFORE CRA'S	47,480,841	42,170,062	40,807,020	38,435,786	34,844,718	20,368,284	23,770,981	23,210,792	27,028,878			
CRA'S	(3,331,400)	(3,201,805)	(2,419,844)	(4,048,328)	(3,817,849)	(8,483,803)	(2,478,321)	(4,575,451)	(9,134,378)			
NET HOSPITAL AR	\$44,149,541	\$38,968,447	\$38,487,176	\$34,388,458	\$31,027,069	\$20,822,481	\$21,292,660	\$18,635,341	\$17,892,300			
NET REVENUE:												
CURRENT MONTH'S REVENUE	\$15,527,000	\$16,028,000	\$18,858,000	\$11,011,000	\$16,384,000	\$12,885,000	\$18,718,000	\$14,901,000	\$14,877,000			
PRIOR MONTH'S REVENUE	19,604,000	15,327,000	16,028,000	19,858,000	11,011,000	16,384,000	12,885,000	18,718,000	14,901,000			
SECOND PRIOR MONTH'S REVENUE	17,508,000	19,804,000	15,527,000	18,028,000	19,858,000	11,011,000	18,384,000	12,885,000	16,718,000			
\$ of DAYS IN 3 MONTH PERIOD	92	92	92	92	81	82	82	80	80			
AVERAGE DAILY REVENUE	572,163	558,054	558,815	509,728	519,374	438,043	521,815	513,489	533,269			
DAYS IN AR	77	71	69	67	80	48	41	36	33			

06/13/98 S:\ACCTG\REPORTS\CONREP\198808-03EXAR.WK4

CL 138513

Page 13

HAHNEMANN HOSPITAL
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1998

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
INPATIENT:												
INHOUSE	375,043,794	118,486,751	516,137,317	\$27,358,952	\$21,739,508	\$21,094,945	\$23,378,642	\$26,166,633	\$72,160,575			
DNFB	8,732,508	6,974,063	9,963,193	12,834,908	23,148,349	18,823,842	19,071,992	22,070,354	20,703,333			
CHARGE DIFFERENTIALS	(21,337,539)	(16,391,563)	(18,353,331)	(24,214,011)	(31,524,771)	(26,273,465)	(27,948,408)	(32,682,603)	(28,090,853)			
OTHER RESERVES	(3,125,971)	(2,910,294)	(3,093,918)	(2,809,497)	(5,644,835)	(2,760,109)	(2,516,383)	(2,198,627)	(2,223,301)			
FINAL BILLED	32,108,122	51,946,716	49,292,399	49,751,609	46,427,164	45,196,715	44,301,428	43,812,179	44,518,669			
OTHER	0	43,546	(108,372)	(16,883)	3,273	(3,089)	(3,697)	(46,792)	(94,814)			
SUBTOTAL INPATIENT	61,458,914	58,108,100	55,786,046	57,000,276	56,149,486	56,267,942	56,173,574	56,161,546	60,986,569			
OUTPATIENT:												
OUTPATIENT CONTROL	44,562,329	45,846,198	44,098,159	48,227,877	50,435,714	51,428,083	50,340,009	50,814,198	50,504,726			
CHARGE DIFFERENTIALS	(11,761,531)	(12,489,744)	(11,872,827)	(12,841,357)	(12,843,353)	(12,483,339)	(13,284,377)	(13,296,714)	(13,845,465)			
HOME HEALTH	0	0	0	0	0	0	0	0	(318)			
TAC & SHI & MAP	124,449	121,838	104,546	103,177	100,184	99,085	98,333	102,397	104,169			
OTHER RESERVES	0	0	0	0	0	(2,641,387)	(1,278,429)	0	0			
SUBTOTAL OUTPATIENT	32,915,257	33,481,292	33,229,378	35,399,697	37,692,515	36,402,823	35,823,508	37,607,481	36,663,115			
RESERVE FOR BAD DEBT	(79,235,850)	(78,274,027)	(77,572,087)	(78,778,806)	(34,091,000)	(32,281,039)	(33,422,729)	(33,805,843)	(33,813,528)			
CASH CLEARING	(1,210,792)	1,426,500	3,300,222	(752,260)	2,322,111	1,974,046	3,801,093	3,592,063	5,456,907			
PIP ACCOUNTS	(6,593,507)	(9,737,780)	(13,646,210)	(14,999,597)	(15,023,935)	(19,445,922)	(19,445,922)	(20,046,432)	(25,254,410)			
THIRD PARTY CASH ADVANCES	(269,843)	(269,843)	(269,843)	(269,843)	(2,000,000)	(2,800,000)	(2,800,000)	(2,800,000)	(2,771,166)			
OTHER CAPTION	(1,185,487)	(1,290,545)	(1,398,524)	(1,457,819)	(2,559,852)	(846,822)	(947,980)	(749,687)	(902,287)			
REFUNDS	374,122	569,574	637,665	598,146	604,126	595,866	583,256	643,939	643,274			
PATIENT AIR BEFORE CRA'S	56,252,644	53,083,340	49,956,679	46,846,555	42,083,453	40,000,000	39,846,151	42,061,489	41,892,474			
CRA'S	1,419,975	1,605,237	566,716	397,950	1,723,143	(463,604)	(937,003)	(3,527,996)	(3,268,951)			
NET HOSPITAL AIR	\$57,672,619	\$54,688,577	\$50,523,395	\$47,044,445	\$43,316,596	\$39,536,394	\$39,077,644	\$38,533,491	\$38,623,523			
NET REVENUE:												
CURRENT MONTH'S REVENUE	\$23,541,000	\$26,709,000	\$29,042,000	\$76,652,000	\$23,100,000	\$24,956,000	\$25,502,000	\$23,035,000	\$23,892,000			
PRIOR MONTH'S REVENUE	29,804,000	23,581,000	20,708,000	20,042,000	26,452,000	21,108,000	24,868,000	25,502,000	23,035,000			
SECOND PRIOR MONTH'S REVENUE	28,742,000	29,504,000	23,581,000	20,709,000	29,042,000	26,852,000	23,106,000	24,956,000	26,892,000			
6 of DAYS IN 3 MONTH PERIOD	92	92	92	92	91	92	92	90	90			
AVERAGE DAILY REVENUE	892,645	605,370	797,087	630,467	665,913	812,096	789,596	816,549	805,787			
DAYS IN AIR	65	68	63	57	50	48	49	48	48			

06/13/98 S:\ACCOUNTS\REPORTS\CONCEPTS\9806-03\HAR WY4

CL 138514

Page 15

**ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN
ACCOUNTS RECEIVABLE TREND ANALYSIS
MARCH 31, 1998**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
INPATIENT:												
INHOUSE	\$6,866,563	\$4,593,601	\$9,697,363	\$9,418,361	\$9,428,352	\$7,355,302	\$10,094,363	\$12,007,650	\$11,608,351			
DNFB	2,335,960	2,858,163	2,949,997	4,627,413	3,912,000	2,836,261	5,369,360	3,656,441	5,128,790			
CHARGE DIFFERENTIALS	(5,491,852)	(7,401,715)	(1,967,262)	(9,264,078)	(9,421,329)	(6,646,250)	(10,330,846)	(10,755,604)	(11,144,956)			
OTHER RESERVES	(624,897)	(966,298)	(995,300)	(1,314,701)	(1,926,144)	(1,096,180)	(950,351)	(1,018,236)	(858,708)			
FINAL BILLED	24,038,750	24,213,563	22,809,292	22,432,721	21,477,965	22,558,744	23,134,205	25,248,749	21,759,130			
OTHER	(62,177)	(49,011)	0	0	0	0	0	0	0			
SUBTOTAL INPATIENT	27,081,987	27,248,493	26,494,070	25,699,716	26,471,154	25,007,877	27,316,751	29,139,040	26,492,807			
OUTPATIENT:												
OUTPATIENT CONTROL	23,614,706	23,213,713	21,516,847	20,997,335	22,343,229	21,706,630	22,181,937	23,701,219	24,393,187			
CHARGE DIFFERENTIALS	(3,256,750)	(3,473,632)	(3,006,109)	(2,928,372)	(3,104,547)	(2,911,630)	(3,073,169)	(3,283,003)	(3,416,290)			
OTHER RESERVES	(171,972)	(207,138)	(200,000)	(253,582)	(309,408)	(243,271)	(324,884)	(322,805)	(352,964)			
SUBTOTAL OUTPATIENT	20,185,984	19,532,943	18,310,738	17,815,371	18,929,274	18,551,729	18,783,884	20,085,411	20,623,933			
RESERVE FOR BAD DEBT	(10,268,127)	(10,277,575)	(9,983,982)	(10,173,964)	(12,483,348)	(11,946,344)	(12,931,402)	(13,125,584)	(13,792,617)			
CASH/CLEARING	(926,165)	(1,426,692)	(1,172,199)	(1,759,242)	(644,297)	653,972	(1,376,819)	(1,879,387)	(1,756,850)			
PP ACCOUNTS	524,335	469,883	427,875	387,982	307,964	309,847	294,267	276,285	(2,347,475)			
THIRD PARTY CASH ADVANCES	0	0	0	0	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,167,091)			
OTHER CAPITAL	(67,444)	(67,444)	(151,221)	(141,221)	(143,998)	(143,998)	(133,998)	(123,998)	(129,049)			
REFUNDS	33,825	40,298	40,348	82,330	64,517	65,401	95,910	103,168	75,068			
PATIENT AIR BEFORE CRA'S	36,543,725	35,469,906	33,985,679	32,065,972	31,301,666	31,288,484	30,848,793	33,274,955	27,998,726			
CRA'S	395,968	624,761	1,155,089	1,121,977	915,196	957,496	1,016,399	1,162,839	931,698			
NET HOSPITAL AIR	\$36,939,723	\$36,114,687	\$33,140,710	\$33,187,949	\$32,217,062	\$32,255,980	\$31,865,192	\$34,437,704	\$28,930,424			
NET REVENUE:												
CURRENT MONTH'S REVENUE	\$10,836,000	\$9,032,000	\$11,668,000	\$8,355,000	\$4,042,000	\$9,379,000	\$9,529,000	\$9,808,000	\$11,010,000			
PRIOR MONTH'S REVENUE	9,833,000	10,836,000	9,032,000	14,668,000	8,355,000	8,042,000	9,379,000	9,529,000	8,808,000			
SECOND PRIOR MONTH'S REVENUE	11,755,000	9,833,000	10,836,000	9,032,000	14,668,000	8,355,000	8,042,000	9,379,000	9,529,000			
30 DAYS IN 3 MONTH PERIOD	\$32,424,000	\$29,701,000	\$31,536,000	\$32,065,000	\$31,065,000	\$25,776,000	\$26,950,000	\$28,716,000	\$30,347,000			
AVERAGE DAILY REVENUE	352,435	322,837	375,391	348,424	341,374	280,174	292,935	319,067	337,189			
DAYS IN AIR	106	112	94	95	94	115	109	108	95			

CL 138515